

**AMENDED
PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Paul Mueller
DOCKET NO.: 05-00942.001-R-1
PARCEL NO.: 16-23-111-004

The parties of record before the Property Tax Appeal Board are Paul Mueller, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C., of Chicago, and the Lake County Board of Review.

The subject property is located in Highland Park, Moraine Township, Illinois and has been improved with a one and one-half story single-family dwelling of frame exterior construction. The dwelling is 80 years old and contains 1,729 square feet of living area. Features of the dwelling include central air conditioning, a full basement of 736 square feet of building area, an enclosed porch of 384 square feet of building area, and an attached one-car garage of 360 square feet of building area.

The appellant through counsel submitted documentation to the Property Tax Appeal Board contending lack of uniformity in the assessment process as the basis of the appeal and disputing only the improvement assessment. In support of this inequity argument as to the improvement assessment, the appellant submitted assessment data and partial descriptions on an equity grid analysis sheet of three suggested comparable properties, two of which were located on the same street and block as the subject property, along with individually identified color photographs of the subject and three comparable dwellings.

The appellant's suggested comparables consist of one one and one-half story and two two-story single-family dwellings of frame exterior construction. The comparable properties range in age from 73 to 85 years old and contain from 1,846 to 2,868 square feet of living area. The comparables include central air conditioning, a fireplace, and a basement ranging in size from

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	121,175
IMPR.:	\$	54,283
TOTAL:	\$	175,558

Subject only to the State multiplier as applicable.

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1,026 to 1,304 square feet of building area. Two properties have garages of 400 and 484 square feet of building area, respectively. These comparable properties had improvement assessments ranging from \$27.12 to \$31.36 per square foot of living area, while the subject improvement had an improvement assessment of \$31.40 per square foot of living area. On the basis of this analysis, the appellant requested an assessment for the subject improvement of \$51,143 or \$29.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$175,558 was presented. In support of the current assessment, the board of review presented a letter from the Moraine township assessor and a grid analysis consisting of assessment data and descriptions of three comparable properties, one of which was located on the same street and block as the subject property and two of which were in the same neighborhood code assigned by the assessor as the subject property. In addition, the board of review submitted the property record cards of the subject and its three suggested comparables. According to the property record card for the subject, this property lacks central air conditioning which is contrary to the contention made by the appellant's documentation.

The board of review's suggested comparable properties consist of one and one-half story single-family dwellings of frame exterior construction which ranged in age from 80 to 105 years old. The dwellings contained from 1,769 to 1,856 square feet of living area and featured central air conditioning, a fireplace, and a basement ranging in size from 936 to 1,160 square feet of building area. In addition, each property had a garage of from 228 to 441 square feet of building area. These properties had improvement assessments ranging from \$32.41 to \$33.79 per square foot. As a result of this analysis, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that the appellant has failed to adequately support the contention of unequal treatment in the assessment process.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds that the appellant has failed to overcome

this burden and a reduction in the subject's assessment is not warranted.

The parties have submitted a total of six comparable properties for consideration by the Property Tax Appeal Board. All of the comparable properties are located in close proximity to the subject property. Appellant's comparable numbers two and three as two-story dwellings differ from the subject property's design and have therefore been given less weight by the Board in its analysis. The remaining four suggested comparable properties are similar to the subject in location, age, size, design and several of their amenities. They have improvement assessments ranging from \$27.12 to \$33.79 per square foot of living area and support the board of review's improvement assessment of the subject property of \$31.40 per square foot of living area. Thus, no reduction in the subject's assessment is warranted on this evidence.

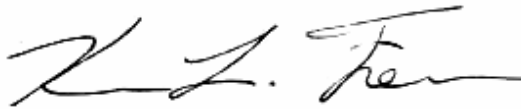
The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: December 27, 2007



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.